WHAT IS CLAIMED IS:

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- 1. A transmission component incorporated into a transmission capable of changing a rotational speed of an output shaft relative to a rotational speed of an input shaft by means of mesh of toothed wheels, said component having a nitriding layer at a surface layer, and an austenite grain with a grain size number falling within a range exceeding 10.
- 2. The transmission component according to claim 1, provided in a form of a rolling bearing rotatably supporting said input shaft, said output shaft, or each of said toothed wheels, said rolling bearing being a tapered roller bearing.
- 3. The transmission component according to claim 1, provided in a form of a rolling bearing rotatably supporting said input shaft, said output shaft, or each of said toothed wheels, said rolling bearing being a needle roller bearing.
- 4. The transmission component according to claim 1, provided in a form of a rolling bearing rotatably supporting said input shaft, said output shaft, or each of said toothed wheels, said rolling bearing being a ball bearing.
- 5. A transmission component incorporated into a transmission capable of changing a rotational speed of an output shaft relative to a rotational speed of an input shaft by means of mesh of toothed wheels, said component having a nitriding layer at a surface layer, and a fracture stress value of at least 2650 MPa.
- 6. The transmission component according to claim 5, provided in a form of a rolling bearing rotatably supporting said input shaft, said output shaft, or each of said toothed wheels, said rolling bearing being a tapered roller bearing.

- 7. The transmission component according to claim 5, provided in a form of a rolling bearing rotatably supporting said input shaft, said output shaft, or each of said toothed wheels, said rolling bearing being a needle roller bearing.
- 8. The transmission component according to claim 5, provided in a form of a rolling bearing rotatably supporting said input shaft, said output shaft, or each of said toothed wheels, said rolling bearing being a ball bearing.
- 9. A transmission component incorporated into a transmission capable of changing a rotational speed of an output shaft relative to a rotational speed of an input shaft by means of mesh of toothed wheels, said component having a nitriding layer at a surface layer, and a hydrogen content of at most 0.5 ppm.
- 10. The transmission component according to claim 9, provided in a form of a rolling bearing rotatably supporting said input shaft, said output shaft, or each of said toothed wheels, said rolling bearing being a tapered roller bearing.
- 11. The transmission component according to claim 9, provided in a form of a rolling bearing rotatably supporting said input shaft, said output shaft, or each of said toothed wheels, said rolling bearing being a needle roller bearing.
- 12. The transmission component according to claim 9, provided in a form of a rolling bearing rotatably supporting said input shaft, said output shaft, or each of said toothed wheels, said rolling bearing being a ball bearing.
- 13. A method of manufacturing a transmission component incorporated into a transmission capable of changing a rotational speed of an output shaft relative to a rotational speed of an input shaft by means of mesh of toothed wheels, wherein

said component is formed at least by carbonitriding steel for a bearing's component at a temperature higher than an A_1 transformation point and then cooling the steel to a temperature lower than the A_1 transformation point and subsequently reheating the steel to a range of temperature of no less than the A_1 transformation point and less than said temperature applied to carbo-nitride the steel, and quenching the steel.

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- 14. The method of manufacturing the transmission component according to claim 13, wherein said range of temperature at which the quenching begins is 790°C to 830°C.
- 15. A tapered roller bearing having an inner ring, an outer ring, and a tapered roller, wherein at least any one of said inner ring, said outer ring and said tapered roller has a nitriding layer and an austenite grain with a grain size number falling within a range exceeding 10.